



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: December 8, 2006

TO: Tobacco Distributors Purchasing Reservation Tobacco Stamps

FROM: Luxury Tax Section

SUBJECT: Reservation Tobacco Stamp Price

The Department of Revenue has requested an opinion from the Arizona Attorney General's Office regarding whether either the Proposition 203 increase (\$0.04 per cigarette) or the Proposition 201 increase (\$0.001 per cigarette), or both, apply to the red stamps. Until we receive the opinion, we will continue offering red stamps at the current price of \$1.00 per stamp (pack of 20). When the opinion is issued, we will notify you of the applicable increase and bill you for the amount, if any. Along with the additional amounts due per the inventory form you completed December 7, 2006, this money will be due on or before January 20, 2007.

To go to Arizona Form 811 [click here](#)

ARIZONA FORM
811

Revenue Stamp Transaction

**Luxury
Tax**

Prepare in triplicate.

TOBACCO LICENSE NO.		TAXPAYER ID (EIN OR SSN)		DATE PREPARED MMDDYYYY	
LEGAL BUSINESS NAME			BUSINESS (OR DBA) NAME		
MAILING ADDRESS			ADDRESS OF BUSINESS LOCATION		
CITY STATE ZIP <input type="checkbox"/> Check if new.			CITY STATE ZIP <input type="checkbox"/> Check if new.		
NAME OF CONTACT PERSON <input type="checkbox"/> Check if new.			TELEPHONE NUMBER WITH AREA CODE <input type="checkbox"/> Check if new.		

CIGARETTE	QUANTITY	x RATE	= GROSS	SERIAL NO.	SERIAL NO.
Fuson Rolls (20s) 30,000 per roll	B	\$ 60,000.00 (2.00 ea)	\$	FROM	TO
	R	\$ 30,000.00 (1.00 ea)	\$	FROM	TO
Fuson Rolls (TF) 30,000 per roll	G	\$ 0.00	\$	FROM	TO
Fuson Rolls (25s) 12,000 per roll	B	\$ 30,000.00 (2.50 ea)	\$	FROM M	TO M
	R	\$ 15,000.00 (1.25 ea)	\$	FROM B	TO B
Fuson Rolls (25s) 7,200 per roll	B	\$ 18,000.00 (2.50 ea)	\$	FROM T	TO T
	R	\$ 9,000.00 (1.25 ea)	\$	FROM A	TO A
Fuson Rolls (20s) 3,000 per roll	B	\$ 6,000.00 (2.00 ea)	\$	FROM X	TO X
	R	\$ 3,000.00 (1.00 ea)	\$	FROM C	TO C
TOTAL GROSS:			\$ ^①		

DISCOUNTS	GROSS	RATE	DISCOUNT	NET
1 st \$36,000.00 Gross:	\$	x 4%	- \$	= \$
2 nd \$36,000.00 Gross:	\$	x 3%	- \$	= \$
Over \$72,000.00 Gross:	\$	x 2%	- \$	= \$
TOTAL DISCOUNTS:		\$ ^②		
NET (= ① - ②):		\$ ^③		

*Gross monthly purchases exceeding \$165,000 will forfeit all discounts on the first \$72,000 gross.

NAME OF PURCHASER		STAMPS RECEIVED BY		DATE MMDDYY
AUTHORIZED SIGNATURE		DATE		DOR USE ONLY <input type="checkbox"/> Cash Sale <input type="checkbox"/> Bond Sale
By:				
PAID PREPARER	EIN/SSN	DATE		
ORDER FILLED BY				DATE

MAIL TO: Arizona Department of Revenue, Tobacco Tax Section, 1600 West Monroe, Phoenix, AZ, 85007